Secrt. II-27—100,000—21-8-52.

(195) Department.

SERIES.

G.O. No. 23 14

2374

Dated 1 - 9 - 1950.

[Despatch Abstract.]

Tax — The Act was received 1st Oct. 1950 — Assessment of handy machines and registering authorities — Taxation — Notification No. 819. Dated 27th September 19 . Amendment Notification — Publish .

GOVERNMENT OF MADRAS
ABSTRACT.
**

Tax - The Madras General Sales Tax Act, 1939 - Assessment of Shandy dealers - Assessing and registering authorities - Fixation - Notification No.819, dated 12th September 1939 - Amendment - Notification - Published.

REVENUE DEPARTMENT.

G.O.Ms.No.2374 Dated: 1.9.1950.
Read the following:-

From the Board of Revenue Ref.A.5883/49-2 dt. 11.1.1950.
Government Memo.No.4519 N/50-2 dated 27.2.1950.
From the Board of Revenue Ref.A.5883/49-4 dated 10.6.1950.

ORDER:

The appended notification will be published in the Fort St. George Gazette.

/By Order etc./

Sd.xx
Secretary to Government.

To
The Board of Revenue(C.Taxes).
The Deputy Commissioner of Commercial Taxes.
The All Commercial Tax Officers(with spare copies for Deputy and Assistant Commercial Tax Officers).
The Legal Department.
The Public Department(Information and Publicity) & Works.
The Superintendent Government Press for publication of the notification.

APPENDIX
NOTIFICATION.
***

In exercise of the powers conferred by section 2(a-1) of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), His Excellency the Governor of Madras hereby makes the following amendment to Revenue Department Notification No.819, dated the 15th September 1939, published at page 10 of the Fort St. George Gazette Extraordinary, dated the 15th September 1939, as subsequently amended:-

AMENDMENT.

In the said notification, after proviso (iii) to clause(1), the following shall be added as proviso (iv), namely:-

"(iv) in the case of a dealer ~~een~~ carrying on business without a permanent or principal plan of business, the ~~assign~~ assessing authority shall be the Deputy Commerc Tax Officer having jurisdiction over the place where the dealer ordinarily resides and, for purposes of section 8-A, the registering authority, shall be the Assistant Commercial Tax Officer having jurisdiction over such place".

/True copy/

SUPERINTENDENT.
MADRAS RECORD OFFICE.

SS/28.8.

28.8.1956